

Amendments to the Specification:

Please replace paragraph 0008 at page 2 with the following amended paragraph:

[0008] According to the present invention, the foregoing and other advantages are achieved in part by a method of manufacturing a semiconductor device including forming a fin ~~structure on an insulator~~ and forming a gate structure over a portion of the fin ~~structure~~. The method may also include forming a ~~sacrificial oxide~~ dielectric layer around adjacent the gate structure, ~~etching the gate structure to form a gate recess and replacing the gate structure within the sacrificial oxide layer with~~ depositing a metal in the gate recess. ~~The sacrificial oxide layer may be removed.~~

Please replace paragraph 0009 at page 3 with the following amended paragraph:

[0009] According to another aspect of the invention, a method of manufacturing a semiconductor device may include forming a fin ~~structure~~ on an insulator and forming a gate structure extending over a channel portion of the fin ~~structure~~. The method may also include forming a ~~sacrificial oxide~~ layer around adjacent the gate structure and removing the gate structure to define a gate recess ~~within the sacrificial oxide layer~~. The method may also include forming a metal gate in the gate recess ~~and removing the sacrificial oxide layer~~.

Please replace paragraph 0010 at page 3 with the following amended paragraph:

[0010] According to a further aspect of the invention, a ~~method of manufacturing a~~ semiconductor device may include a substrate, an insulating layer, a conductive fin, a source region, a drain region and a metal gate, forming a fin structure on an insulator.

~~The fin structure may include a dielectric cap. The method may also include forming a gate structure over a channel portion of the fin structure and forming a sacrificial oxide layer around the gate structure. The gate structure may be removed to define a gate recess within the sacrificial oxide layer. The method may also include removing the dielectric cap on the fin structure and forming a dielectric layer on the fin structure. A metal gate may be formed in the gate recess within the sacrificial oxide layer, and the sacrificial oxide layer may be removed. The insulating layer may be formed on the substrate and the conductive fin formed on the insulating layer. The conductive fin may include a number of side surfaces and a top surface. The source region may be formed on the insulating layer adjacent a first end of the conductive fin and the drain region may be formed on the insulating layer adjacent a second end of the conductive fin. The metal gate may be formed on the insulating layer adjacent the conductive fin in a channel region of the semiconductor device.~~